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June 23, 2008

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

09/694,455

Re: U.S. Patent No. 6,961,473
Issued: 11/01/2005
For: FASTER TRANSFORMS USING EARLY ABORTS AND PRECISION
REFINEMENTS
Attorney Docket No. IBM-6961473US (503972.20001)

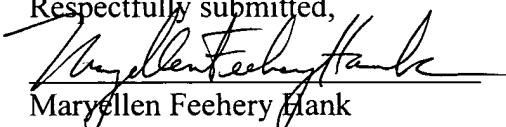
Dear Sir:

Enclosed is a Power of Attorney By Assignee Of Entire Interest (Revocation Of Prior Powers) for filing in connection with the above-referenced patent and a self-addressed stamped postcard, return of which is requested to acknowledge receipt of the enclosed document.

Accordingly, we request that this Power be made of official record in connection with this patent.

The Commissioner is hereby authorized to charge any fees due, or credit any overpayment to Deposit Account No. 18-0586.

Respectfully submitted,


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CERTIFICATE OF MAILING (37 CFR 2.197)

I hereby certify that this paper, and the papers and/or fees referred to herein as transmitted, submitted or enclosed, are being deposited on the date shown below with the U.S. Postal Service with sufficient postage as first class mail in an envelope addressed to the Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.

Name Maryellen Feehery Hank

Signature



Date of Deposit June 23, 2008



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Assignee: IPG HEALTHCARE 501 LIMITED

**POWER OF ATTORNEY BY ASSIGNEE OF ENTIRE
INTEREST (REVOCATION OF PRIOR POWERS)**

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

As Assignee of the entire interest of the patents identified in Exhibit A, all powers of attorney previously given are hereby revoked and the following attorneys are hereby appointed to prosecute and transact all business in the Patent and Trademark Office connected therewith and I hereby appoint Maryellen Feehery Hank, Reg. No. 44,677; William J. McNichol, Jr., Reg. No. 31,179; Carl H. Pierce, Reg. No. 45,730; Nanda P.B.A. Kumar, Reg. No. 44,853; Tamara Yorita, Reg. No. 53,813; Jeanine A. Graham Reg. No. 57,603; Jenny Papatolis, Reg. No. 61,284, Joseph Miller, III and other patent attorneys of Reed Smith LLP as its attorneys, with full power of substitution and revocation to file this declaration and to transact all business in the Patent and Trademark Office connected with said patent for the term beginning immediately and expiring twelve months after the date of this Power of Attorney (set forth below) and which may be extended upon written notice.

Assignee hereby appoints the following as domestic representative to receive all correspondence:

Maryellen Feehery Hank, Esquire
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Please direct all telephone calls to Maryellen Feehery Hank at 215-241-7988.

I hereby declare that all statements made herein of my own knowledge are true, and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements and the like may jeopardize the validity of the application or any patent issuing thereon.

IPG HEALTHCARE 501 LIMITED

Date: 19.3.08

By: 

Name: **C Wis Le Tissier**
Title: **Director**



EXHIBIT A

ASSIGNED PATENTS (United States)

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